

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

MCDERMOTT INTERNATIONAL, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 20-30336 (DRJ)
)
) (Joint Administration Requested)
) (Emergency Hearing Requested)

**DEBTORS' EMERGENCY MOTION FOR ENTRY OF AN
ORDER AUTHORIZING THE PAYMENT OF CERTAIN TAXES AND FEES**

EMERGENCY RELIEF HAS BEEN REQUESTED. A HEARING WILL BE CONDUCTED ON THIS MATTER ON JANUARY 23, 2020, AT 9:00 A.M. IN COURTROOM 400, 4TH FLOOR, 515 RUSK STREET, HOUSTON, TEXAS 77002. IF YOU OBJECT TO THE RELIEF REQUESTED OR YOU BELIEVE THAT EMERGENCY CONSIDERATION IS NOT WARRANTED, YOU MUST EITHER APPEAR AT THE HEARING OR FILE A WRITTEN RESPONSE PRIOR TO THE HEARING, OTHERWISE THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

RELIEF IS REQUESTED NO LATER THAN JANUARY 23, 2020.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state as follows in support of this motion (this “Motion”):

Relief Requested

1. The Debtors seek the entry of an order, substantially in the form attached hereto, authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees (as each is defined herein) in the ordinary course of business.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.primeclerk.com/McDermott>. The location of Debtor McDermott International, Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 757 North Eldridge Parkway, Houston, Texas 77079.

proceeding pursuant to 28 U.S.C. § 157(b). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 6003, 6004, and 9019 and rule 9013-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Local Rules”).

5. On January 21, 2020 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of David Dickson, President and Chief Executive Officer of McDermott International, Inc., in Support of the Chapter 11 Petitions* (the “Dickson Declaration”) and the *Declaration of John R. Castellano, Chief Transformation Officer of McDermott International, Inc., in Support of the Debtors’ First Day Motions* (the “Castellano Declaration,” together with the Dickson Declaration, the “First Day Declarations”), filed contemporaneously with this Motion and incorporated by reference herein.

Taxes and Fees Overview

6. In the ordinary course of business, the Debtors collect and incur taxes and fees owed to more than 100 taxing authorities worldwide related to (a) sales (including value added tax (the “VAT Taxes”)), property, income, operations, third-party services, customs and import

duties, and employees,² and (b) environmental, regulatory, and other fees (collectively, the “Taxes and Fees”). The Debtors pay or remit, as applicable, Taxes and Fees weekly, monthly, bi-monthly, quarterly, semi-annually, annually, or on other terms to various governments and applicable authorities (collectively, the “Authorities”), depending on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as **Exhibit A**.³ The Taxes and Fees typically are, but not exclusively, remitted and paid by the Debtors through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors use these credits in the ordinary course of business to offset against future Taxes or Fees, or have such amounts refunded to the Debtors.

7. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, the Debtors seek authority to continue making such payments where: (a) Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities, which may give rise to interest and other penalties; and (d) Taxes and Fees incurred for prepetition periods become due and payable after the commencement of these chapter 11 cases.

² The Debtors do not seek authority to pay prepetition amounts related to employment taxes and payroll withholding taxes under this Motion, but rather request such authority as part of the *Debtors’ Emergency Motion for Entry of an Order Authorizing the Debtors to (I) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (II) Continue Employee Benefits Programs* which has been filed concurrently herewith.

³ Although **Exhibit A** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit A**. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on **Exhibit A**.

8. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways, including: (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors' attention from the reorganization process; (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the estates; and (c) in certain instances, the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors' restructuring. Moreover, Taxes and Fees not paid on the due date as required by law may result in fines and penalties, the accrual of interest, or both. Finally, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates.

9. The Debtors estimate that approximately \$57.9 million in Taxes and Fees relating to the prepetition period have accrued and may become due and owing (or arise in connection with a collateral or bond posting obligation), either in the ordinary course, in connection with audits, or in connection with settlements or statutory "amnesty" provisions, after the Petition Date.⁴

⁴ The Debtors are currently subject to ongoing audit investigations and may be subject to further investigations on account of tax returns and/or obligations in prior years (collectively, the "Audits"). This figure includes investigations by the Authorities with respect to above categories, which may result in the imposition of additional prepetition Taxes and Fees being assessed against the Debtors, including interest on late payment of taxes (such additional Taxes and Fees, the "Assessments"). This figure also includes Assessments that may already have been made but are being contested in appropriate judicial or administrative proceedings, as well as amounts that may need to be posted as collateral in order to contest asserted Assessment amounts. Nothing in the above table, this Motion, or any related order constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit. Furthermore, the Debtors reserve the right to contest any Assessment, if any, claimed to be due as a result of the Audits.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date ⁵
Foreign Income Taxes	Taxes imposed on the Debtors' income outside of the United States.	\$23.9 million
Sales and VAT Taxes	Taxes on goods and/or services that are used/consumed or sold and assessed based on the value of those goods and services.	\$20.9 million
Customs and Import Duties	Taxes imposed on the Debtors for importing goods into a particular jurisdiction from outside that jurisdiction.	\$0.7 million
Regulatory, Environmental, and Other Taxes and Fees	Fees related to permitting, licensing, levies, regulatory assessments, flag fees, compliance with environmental laws and regulations, and other fees paid to the Authorities.	\$12.4 million
Total		\$57.9 million

I. Income Taxes

10. In the ordinary course of operating their businesses, the Debtors incur income taxes on profits in the various foreign jurisdictions where the Debtors operate (the “Income Taxes”). The Debtors typically pay Income Taxes on a quarterly basis. Additionally, in certain jurisdictions, customers are required to withhold and remit Income Taxes to the relevant Authority on behalf of the Debtors. In some jurisdictions, the Debtors remit estimated amounts in respect of Income Taxes, resulting in tax credits or overpayments which may be set off against future Income Taxes, or in certain circumstances may be refunded to the Debtors or non-Debtor affiliates. In 2019, the Debtors paid, and customers withheld, approximately \$73.9 million in Income Taxes. As of the Petition Date, the Debtors estimate that they may owe approximately \$23.9 million to the relevant Authorities on account of prepetition Income Taxes.

⁵ In certain cases, the approximate amount of Taxes and Fees is based on current exchange rates and may be subject to change based on fluctuations in exchange rates.

II. Sales and VAT Taxes.

11. The Debtors operate an international business in countries and regions around the world including North America, Central America, South America, Europe, Africa, Russia, the Caspian, the Middle East, and Asia-Pacific. In connection with such operations, the Debtors incur, collect, and remit sales and value-added taxes based on the goods and/or services that are used or consumed and assessed in relation to the value added to such goods and/or services (the “Sales and VAT Taxes”). Sales and VAT Taxes essentially are general consumption taxes charged at either the point of purchase for goods and services or the point of sale of goods and services, which are usually set by the Authority as a percentage of the retail price of the good or service purchased. The process by which the Debtors remit Sales and VAT Taxes varies depending on the Authority. Generally, the Debtors remit Sales and VAT Taxes on a monthly basis. In 2019, the Debtors remitted approximately \$54.3 million in the aggregate to various Authorities on account of Sales and VAT Taxes. As of the Petition Date, the Debtors estimate that approximately \$20.9 million in Sales and VAT Taxes will have accrued and remain unpaid to the relevant Authorities.

III. Customs and Import Duties.

12. The Debtors are required to pay both customs and import duties in the ordinary course of operating their business (collectively, the “Customs and Import Duties”). For example, the Debtors incur Customs and Import Duties when they import equipment for use on a maritime construction vessel from another jurisdiction. The Debtors generally pay Customs and Import Duties as they accrue. In 2019, the Debtors paid approximately \$1.2 million in Customs and Import Duties. As of the Petition Date, the Debtors estimate that approximately \$0.7 million in Customs and Import Duties will have accrued and remain unpaid to the relevant Authorities and customs agents.

IV. Regulatory, Environmental, and Other Taxes and Fees.

13. The Debtors incur, in the ordinary course of business, certain regulatory assessments, permitting, licensing and other operational fees, including flag and port fees, levies, fees related to environmental and conservation laws and regulations, franchise taxes, property taxes, and other miscellaneous taxes and fees (collectively, “Regulatory, Environmental, and Other Taxes and Fees”). The Debtors typically remit Regulatory, Environmental, and Other Taxes and Fees to the relevant Authorities or customs agents on a monthly, quarterly, or annual basis. In 2019, the Debtors paid approximately \$30.9 million in Regulatory, Environmental, and Other Taxes and Fees. As of the Petition Date, the Debtors estimate that approximately \$12.4 million in Regulatory, Environmental, and Other Taxes and Fees will have accrued and remain unpaid to the relevant Authorities or customs agents.

Basis for Relief

V. Certain of the Taxes and Fees May Not Be Property of the Debtors’ Estates.

14. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors’ legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” Certain of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Id.* at 60. Because the Debtors may not have an equitable

interest in funds held on account of such “trust fund” taxes, the Debtors should be permitted to pay those funds to the Authorities as they become due.⁶

VI. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Priority Treatment under the Bankruptcy Code.

15. Claims for certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Moreover, Authorities may attempt to assess interest and penalties if such amounts are not paid. Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.⁷ Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan of reorganization and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on Taxes and Fees during these chapter 11 cases.

VII. Payment of the Taxes and Fees as Provided Herein is a Sound Exercise of the Debtors’ Business Judgment.

16. Section 363 of the Bankruptcy Code provides authority for the Debtors to pay Taxes and Fees as and when they come due. Section 363(b)(1) of the Bankruptcy Code provides that

⁶ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

⁷ A recent opinion of the United States Bankruptcy Court for the District of Delaware creates some uncertainty as to (1) whether prepetition Income Taxes related to the Debtors’ current tax year should be entitled to administrative treatment under section 503(b)(1)(B)(i) of the Bankruptcy Code; and (2) whether prepetition Income Taxes, including those related to the Debtors’ current tax year that do not receive administrative claim treatment, should be entitled to priority treatment under section 507(a)(8) of the Bankruptcy Code. *See In re Affirmative Holdings, Inc.*, No. 15-12136 (CSS) (Bankr. D. Del. Oct. 15, 2019) (classifying income tax claims arising from prepetition events as unsecured).

“[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate” Under this section, a court may authorize the payment of certain prepetition claims where a debtor “show[s] that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”).

17. This standard is satisfied here. The Debtors’ ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)). Any collection action on account of such claims, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ continued

operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

18. Furthermore, the Debtors' liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the Tax and Fee claims. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come due thus may ultimately increase the amount of priority claims held by the Authorities against the Debtors' estates to the detriment of the Debtors' general unsecured creditors and other stakeholders. Accordingly, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

Emergency Consideration

19. Pursuant to Local Rule 9013-1(i), the Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first 21 days after the commencement of a chapter 11 case "to the extent that relief is necessary to avoid immediate and irreparable harm." As set forth in this Motion, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and imperil the Debtors' restructuring. Accordingly, the Debtors submit that they have

satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

20. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Reservation of Rights

21. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors’ or any other party in interest’s right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Motion or any order granting the relief requested by this Motion or any order granting the relief requested by this Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors’ estates; (g) a waiver or limitation of the Debtors’, or any other party in interest’s, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to

contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

Notice

22. Notice of the hearing on the relief requested in this Motion will be provided by the Debtors in accordance and compliance with Bankruptcy Rules 4001 and 9014, as well as the Local Rules, and is sufficient under the circumstances. Without limiting the foregoing, due notice will be afforded, whether by facsimile, electronic mail, overnight courier or hand delivery, to parties-in-interest, including: (a) the Office of the U.S. Trustee for the Southern District of Texas; (b) entities listed as holding the 50 largest unsecured claims against the Debtors (on a consolidated basis); (c) Credit Agricole Corporate and Investment Bank, 1301 Avenue of the Americas, New York, New York 10019, Attn: Ronald E. Spitzer, Kathleen Sweeney and Yuri Tsyganov, as proposed DIP LC Agent and as proposed DIP Collateral Agent (each as defined in the DIP Credit Agreement) under the DIP Credit Agreement, as Revolving Administrative Agent and as Collateral Agent (the "Revolving Administrative Agent") under that certain Superpriority Senior Secured Credit Agreement, dated as of October 21, 2019, and as Revolving and LC Administrative Agent and as Collateral Agent (the "Revolving and LC Administrative Agent") under that certain Credit Agreement, dated as of May 10, 2018; (d) Linklaters LLP, 1345 Avenue of the Americas, New York, New York 10105, Attn: Margot Schonholtz, Esq. and Penelope Jensen, Esq., counsel to the proposed DIP LC Agent, the proposed DIP Collateral Agent, the Revolving Administrative Agent and the Revolving and LC Administrative Agent; (e) Bracewell LLP, 711 Louisiana Street, Suite 2300, Houston, Texas 77002, Attn: William A. (Trey) Wood III, Esq., co-counsel to the proposed DIP LC Agent, the proposed DIP Collateral Agent, the Revolving Administrative Agent and the

Revolving and LC Administrative Agent; (f) the indenture trustee for each of the Debtors' unsecured notes, and counsel thereto; (g) Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 6th Ave, New York, NY 10019, Attn: Andrew N. Rosenberg and Alice Belisle Eaton, and Brown Rudnick LLP, 7 Times Square, New York, NY 10036, Attn: Robert J. Stark and Bennett S. Silverberg, co-counsel to the Ad Hoc Group of Senior Noteholders; (h) Davis, Polk & Wardell LLP 450 Lexington Ave, New York, NY 10017, Attn: Damian Schaible and Natasha Tsiouris, counsel to the Ad Hoc Group of Term Lenders; (i) the United States Attorney's Office for the Southern District of Texas; (j) the Internal Revenue Service; (k) the United States Securities and Exchange Commission; (l) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (m) the state attorneys general for states in which the Debtors conduct business; (n) the Authorities; and (o) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

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WHEREFORE, the Debtors respectfully request that the Court enter an order granting the relief requested in this Motion and granting such other and further relief as is appropriate under the circumstances.

Houston, Texas
January 22, 2020

/s/ Matthew D. Cavanaugh

JACKSON WALKER L.L.P.

Matthew D. Cavanaugh (TX Bar No. 24062656)
Jennifer F. Wertz (TX Bar No. 24072822)
Kristhy M. Peguero (TX Bar No. 24102776)
Veronica A. Polnick (TX Bar No. 24079148)
1401 McKinney Street, Suite 1900
Houston, Texas 77010
Telephone: (713) 752-4200
Facsimile: (713) 752-4221
Email: mcavanaugh@jw.com
jwertz@jw.com
kpeguero@jw.com
vpolnick@jw.com

*Proposed Co-Counsel to the Debtors
and Debtors in Possession*

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (*pro hac vice* pending)
Christopher T. Greco, P.C. (*pro hac vice* pending)
Anthony R. Grossi (*pro hac vice* pending)
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900
Email: joshua.sussberg@kirkland.com
christopher.greco@kirkland.com
anthony.grossi@kirkland.com

-and-

James H.M. Sprayregen, P.C.
John R. Luze (*pro hac vice* pending)
300 North LaSalle Street
Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200
Email: james.sprayregen@kirkland.com
john.luze@kirkland.com

*Proposed Co-Counsel to the Debtors
and Debtors in Possession*

Certificate of Service

I certify that on January 22, 2020, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Matthew D. Cavanaugh

Matthew D. Cavanaugh

EXHIBIT A

Authorities

Authorities

Taxing Authority	Tax Type	Address
Aiken County Auditor, SC	Personal Property	1930 University Pkwy., Ste. 2699, P.O. Box 94, Aiken, SC 29802
Alabama Department of Revenue	Sales & Use	50 N. Ripley St., Montgomery, AL 36104
Allegheny (Cornell School), PA	Real Property	1099 Maple St., Coraopolis, PA 15108
Allegheny County, PA	Real Property	Room 108, Courthouse, 436 Grant St., Pittsburgh, PA 15219
Anchorage Municipal Assessor, AK	Personal Property	632 W. 6th Ave., Ste. 300, Anchorage, AK 99501
Arkansas Dept. of Finance and Admin.	Sales & Use	P.O. Box 1272, Little Rock, AR 72203
Ascension Parish Sales Tax Dept.	Sales & Use	615 E. Worthey St., Gonzales, LA 70737
Ascension Parish, LA	Real Property	615 E. Worthey St., Gonzales, LA 70737
Australian Taxation Office	Corporate Income	GPO Box 9990, Sydney, NSW, 2001, Australia
Australian Taxation Office	VAT/GST	GPO Box 9990, Sydney, NSW, 2001, Australia
Australian Taxation Office	Withholding	GPO Box 9990, Sydney, NSW, 2001, Australia
Avenu - Alabama	Sales & Use	P.O. Box 830725, Birmingham, AL 35283
Batam and Jakarta Directorate General of Taxes	Withholding	Jalan Gatot Subroto, Kav. 40-42, Jakarta 12190, Indonesia
Batam Directorate General of Taxes	Deemed Profit	Jalan Gatot Subroto, Kav. 40-42, Jakarta 12190, Indonesia
Belastingdienst	Corporate Income	Tax and Customs Administration/Department of International Issues, Kloosterweg 22, P.O. Box 2865, 6401, DJ Heerlen, Netherlands
Belastingdienst	VAT/GST	Postbus 3070, 6401 DN Heerlen, Netherlands
Board of Inland Revenue	VAT/GST	Ajax St., Port of Spain, Trinidad & Tobago
Brazoria County Appraiser, TX	Personal Property	500 N. Chenango St., Angleton, TX 77515
Buncombe County Assessor, NC	Personal Property	94 Coxe Ave., Asheville, NC 28801
Bureau of Internal Revenue	VAT/GST	Room 803, 8th Floor National Office Bldg. Diliman QC, Philippines
Burke County Assessor, GA	Personal Property	P.O. Box 46, Waynesboro, GA 30830
Calcasieu Parish Assessor, LA	Personal Property	1011 Lakeshore Dr., #101, Lake Charles, LA 70601
Calcasieu Parish Sales Tax Dept.	Sales & Use	2439 6th St., P.O. Drawer 2050, Lake Charles, LA, 70602

Taxing Authority	Tax Type	Address
Cameron Parish Assessor, LA	Personal Property	124 Recreation Center Ln., P.O. Box 1250, Cameron, LA 70631
Canada Revenue Agency	Corporate Income	333 Laurier Ave. W., Ottawa, ON K1A 0L9, Canada
Canada Revenue Agency	VAT/GST	333 Laurier Ave. W., Ottawa, ON K1A 0L9, Canada
Canada Revenue Agency	Withholding	333 Laurier Ave. W., Ottawa, ON K1A 0L9, Canada
Chesterfield County VA	Business Licenses	P.O. Box 124, Chesterfield, VA 23832
City of Everett Business License	Business Licenses	2930 Wetmore Ave., Ste. 1-A, Everett, WA 98201
City of Everett, WA	Sales & Use	2930 Wetmore Ave., Everett, WA 98201
City of Seattle Business License	Business Licenses	700 5th Ave., Ste. 5200, Seattle, WA 98104
City of Tacoma Business License	Business Licenses	747 Market St., Tacoma, WA 98402
City of Tacoma, WA	Sales & Use	747 Market St., Tacoma, WA 98402
City of Williamsburg, VA	Business Licenses	401 Lafayette St., Williamsburg, VA, 23185
Comptroller of Maryland	Sales & Use	80 Calvert St., P.O. Box 466, Annapolis, MD 21404
Contra Costa County Assessor, CA	Personal Property	2530 Arnold Dr., Ste. 100, Martinez, CA 94553
Cypress-Fairbanks, TX	Personal Property	10300 Jones Rd., Houston, TX 77065
Dallas County, TX	Personal Property	1201 Elm St., Ste. 2600, Dallas, TX 75270
Davis County Assessor, UT	Personal Property	P.O. Box 618, Farmington, UT 84025
Delaware Division of Revenue	Sales & Use	Carvel State Office Bldg., 820 N. French St., Wilmington, DE 19801
Department of Inspection and Tax claims (DIT)	Corporate Income	Ahmed Al Jabir St., P.O. Box 900 Safat, 13009, Kuwait
Direccion de Impuestos y Aduanas Nacionales	VAT/GST	Nivel Central, carrera 8 N° 6C - 38 Edificio San Agustín, Bogotá, Colombia
Direccion de Impuestos y Aduanas Nacionales	Withholding	Nivel Central, carrera 8 N° 6C - 38 Edificio San Agustín, Bogotá, Colombia
Direccion General de Impuestos Internos	VAT/GST	Av. México #48, Gascue, Santo Domingo, República Dominicana, 10204, Dominican Republic
East Baton Rouge Parish Assessor, LA	Personal Property	222 St. Louis St. # 238, Baton Rouge, LA 70802
Everett, WA	Real Property	2930 Wetmore Ave., Everett, WA 98201
Fairfield County Auditor, SC	Personal Property	101 S. Congress St., P.O. Box 88, Winnsboro, SC 29180

Taxing Authority	Tax Type	Address
Federal Tax Authority (FTA)	VAT/GST	Central Park - Business Tower, Dubai, 9714, United Arab Emirates
Federal Tax Authority (FTA)	Withholding	Central Park - Business Tower, Dubai, 9714, United Arab Emirates
Finanční úřad pro Jihomoravský kraj, územní pracoviště Brno 1	Corporate Income	Příkop 25, 604 23 Brno-střed, Czech Republic
Finanční úřad pro Jihomoravský kraj, územní pracoviště Brno 1	VAT/GST	Příkop 25, 604 23 Brno-střed, Czech Republic
Florida Department of Revenue	Sales & Use	P.O. Box 6668, Tallahassee, FL 32314
General Authority of Zakat & Tax (GAZT)	Corporate Income	Headquarter Riyadh, Prince Abdulrahman Bin Abdulaziz St., Riyadh 12628, Saudi Arabia
General Authority of Zakat & Tax (GAZT)	Customs/Duties	Headquarter Riyadh, Prince Abdulrahman Bin Abdulaziz St., Riyadh 12628, Saudi Arabia
General Authority of Zakat & Tax (GAZT)	Uncertain Tax Positions	Headquarter Riyadh, Prince Abdulrahman Bin Abdulaziz St., Riyadh 12628, Saudi Arabia
General Authority of Zakat & Tax (GAZT)	VAT/GST	Headquarter Riyadh, Prince Abdulrahman Bin Abdulaziz St., Riyadh 12628, Saudi Arabia
General Authority of Zakat & Tax (GAZT)	Withholding	Headquarter Riyadh, Prince Abdulrahman Bin Abdulaziz St., Riyadh 12628, Saudi Arabia
General Tax Authority (GTA)	Withholding	Al Corniche St., Doha, Qatar, 8G8C+XV Doha, Qatar
Georgia Department of Revenue	Sales & Use	1800 Century Blvd., Atlanta, GA 30345
Harris - La Porte City , TX	Real Property	604 W. Fairmont Pkwy., La Porte, TX 77571
Harris - LaPorte ISD , TX	Real Property	1002 San Jacinto St., La Porte, TX 77571
Harris - Sheldon ISD, TX	Real Property	11411 C.E. King Pkwy., Houston, TX 77044
Harris - Sheldon Rd MUD, TX	Real Property	9419 Lamkin Rd., Houston, TX 77049
Harris (Cypress ISD), TX	Real Property	10300 Jones Rd., Houston, TX 77065
Harris- City of Pasadena , TX	Real Property	1149 Ellsworth Dr., Pasadena, TX 77506
Harris County (LaPorte ISD), TX	Real Property	1002 San Jacinto St., La Porte, TX 77571
Harris County Appraiser, TX	Personal Property	13013 Northwest Fwy., Houston, TX 77040
Harris County, TX	Real Property	1001 Preston St., Houston, TX 77002
Harrison County , MS	Personal Property	1801 23rd Ave. Gulfport, MS 39501
Harrison County, MS	Real Property	1801 23rd Ave. Gulfport, MS 39501
HM Revenue & Customs	VAT/GST	Custom House Annexe, 20 Lower Thames St., Billingsgate, London EC3R 6EE, United Kingdom

Taxing Authority	Tax Type	Address
Iberville Parish Assessor, LA	Personal Property	P.O. Box 697, Plaquemine, LA 70765
Iberville Parish Sales Tax Dept.	Sales & Use	Iberville Parish Courthouse, 58050 Meriam St., 2nd Floor, Plaquemine, LA 70764
Idaho State Tax Commission	Sales & Use	P.O. Box 36, Boise, ID 83722
Illinois Department of Revenue	Sales & Use	P.O. Box 19035, Springfield, IL 62794
Income Tax Department	Corporate Income	Central Board of Direct Taxes, North Block, New Delhi-110002, India
Income Tax Department	VAT/GST	Centralized Processing Centre, Income Tax Department, Bengaluru 560500, India
Income Tax Department	Withholding	Central Board of Direct Taxes, North Block, New Delhi-110002, India
Inspectorate of the Federal Tax Service for Nizhegorodsky district city Nizhny Novgorod	VAT/GST	52A Ilyinskaya Str., Nizhny Novgorod, Nizhny Novgorod region 603109, Russia
Interdistrict Inspectorate of the Federal Tax Service No. 4 for St-Petersburg	VAT/GST	Sadovaya str., 55/57, 190068, Sankt-Peterbeurg, Russia
Interdistrict Inspectorate of the Federal Tax Service No. 47 for Moscow	VAT/GST	Pokhodny Proezd, 3, Bldg. 1, 5th Floor, 125373, Moscow, Russia
Internal Revenue Service	Withholding	P.O. Box 7346, Philadelphia, PA 19101
Iowa Department of Revenue	Sales & Use	Hoover State Office Bldg., 4th Floor, 1305 E. Walnut, Des Moines, IA 50319
Ireland Revenue	Corporate Income	Collector General's Division, Sarsfield House, Francis St., Limerick V94 R972
Jefferson County Appraiser, TX	Personal Property	P.O. Box 21337, Beaumont, TX 77720
Jefferson County, TX	Real Property	P.O. Box 2112, Beaumont, TX 77704
Kankakee County, IL	Real Property	189 E. Court St., Kankakee, IL 60901
Laurens County Auditor, SC	Personal Property	100 Hillcrest Sq., Ste. F, P.O. Box 907, Laurens, SC 29360
Laurens County, SC	Real Property	100 Hillcrest Sq., Laurens, SC 29360
Live Oak, TX	Real Property	8001 Shin Oak Dr., Live Oak, TX 78233
Livingston - City of Walker , LA	Real Property	10136 Florida Blvd., P.O. Box 217, Walker, LA 70785
Livingston Parish Sales Tax Dept.	Sales & Use	20399 Government Blvd., Livingston, LA 70754
Livingston Parish, LA	Real Property	20399 Government Blvd., Livingston, LA 70754
Louisiana Department of Revenue	Corporate Income	617 North Third St., Baton Rouge, LA 70802

Taxing Authority	Tax Type	Address
Louisiana Department of Revenue	Sales & Use	617 N. Third St., Baton Rouge, LA 70802
Marion - New Hope City, TN	Real Property	2610 Hwy. 156, P.O. Box 168, S. Pittsburg, TN 37380
Marion County, TN	Real Property	1 Courthouse Sq., Ste. 105, P.O. Box 789, Jasper, TN 37347
Maryland Dept. of Assessments & Taxation, MD	Personal Property	301 W. Preston St., Baltimore, MD 21201
Mecklenburg County Assessor, NC	Personal Property	P.O. Box 36819, Charlotte, NC 28236
Michigan Department of Treasury	Sales & Use	Michigan Department of Treasury, Lansing, MI 48922
Montgomery County Appraiser, TX	Personal Property	P.O. Box 2233, Conroe, TX 77305
Morgan County Assessor, IN	Personal Property	180 S. Main St., # 218, Martinsville, IN 46151
Nebraska Department of Revenue	Sales & Use	P.O. Box 94818, Lincoln, NE 68509
New York Department of Taxation	Sales & Use	ATTN: Office of Counsel, Bldg. 9, W A Harriman Campus, Albany NY 12227
North Carolina Department of Revenue	Sales & Use	P.O. Box 871, Raleigh, NC 27602
Nueces County Appraiser, TX	Personal Property	201 N. Chaparral St., Corpus Christi, Texas 78401
Ohio Department of Taxation	Sales & Use	4485 Northland Ridge Blvd., Columbus, OH 43229
Pennsylvania Department of Revenue	Sales & Use	P.O. Box 280905, Harrisburg, PA 17128
Pierce County Assessor, WA	Personal Property	930 Tacoma Avenue S., Tacoma, WA 98402
Polk County, IA	Real Property	Polk County Administration Bldg., 111 Court Ave., Room 195, Des Moines, IA 50309
Rancho Cucamonga	Business Licenses	10500 Civic Center Dr., Rancho Cucamonga, CA 91730
Receita Federal do Brasil	Customs/Duties	Avenida Limeira, 222, 13414-901 Piracicaba, Brazil
Receita Federal do Brasil	Withholding	Avenida Limeira, 222, 13414-901 Piracicaba, Brazil
Revenue Department	VAT/GST	90, Soi Phahon Yothin 7, Phahon Yothin Rd., Sam Sen Nai, Phaya Thai, Bangkok 10400 Thailand
Revenue Department	Withholding	90, Soi Phahon Yothin 7, Phahon Yothin Rd., Sam Sen Nai, Phaya Thai, Bangkok 10400 Thailand
Rhode Island Business License	Business Licenses	1511 Pontiac Ave., Cranston, RI 02920
Rhode Island Sales Tax Permit	Business Licenses	Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908
Richardson ISD, TX	Personal Property	400 S. Greenville Ave., Richardson, TX 75081

Taxing Authority	Tax Type	Address
Saint Charles Parish Assessor, LA	Personal Property	15045 River Rd., Hahnville, LA 70057
Saint Joseph County Assessor, IN	Personal Property	227 W. Jefferson Blvd., 3rd Flr., County-City Bldg., South Bend, IN 46601
Servicio de Administracion Tributaria	Corporate Income	Av. Hidalgo 77, Col. Guerrero, C.P. 06300, Ciudad de México, Mexico
Servicio de Administracion Tributaria	VAT/GST	Av. Hidalgo 77, Col. Guerrero, C.P. 06300, Ciudad de México, Mexico
Smith County Appraiser, TX	Personal Property	245 SSE Loop 323, Tyler, TX 75702
Smith County, TX	Real Property	200 E. Ferguson St., Tyler, TX 75702
Snohomish County Assessor, WA	Personal Property	3000 Rockefeller Ave., Everett, WA 98201
Spring Branch ISD, TX	Personal Property	955 Campbell Rd., Houston, TX 77024
St. Charles Parish Sales Tax Dept.	Sales & Use	St. Charles Parish Courthouse 3rd Floor, 15045 River Rd., P.O. Box 302, Hahnville, LA 70057
State Revenue Committee of the Ministry of Finance	Corporate Income	11 bld., Victory Avenue, 010000, Nur-Sultan, Kazakhstan
State Taxation Administration	Corporate Income	No. 5 West Yangfangdian Rd., Haidian District, Beijing, 100038, China
Tax Authority	Corporate Income	Muscat, Ruwi P.O. Box: 285, P.C. 100, Oman
Tax Authority for shareholding companies/ Personal income division	Customs/Duties	Ministry of Finance, 26 El Obour Bldgs., Salah Salem Rd., Cairo, Egypt
Texas Comptroller of Public Accounts	Sales & Use	Lyndon B. Johnson State Office Bldg., 111 E. 17th St., Austin, TX 78774
Texas State Comptroller	Corporate Income	Lyndon B. Johnson State Office Bldg., 111 E. 17th St., Austin, Texas 78774
Township of Neville, PA	Real Property	5050 Grand Ave., Neville Island, PA 15225
Union County, AR	Real Property	101 N. Washington, Rm. 106, El Dorado, AK 71730
Utah County, UT	Real Property	100 E. Center St., Provo, UT 84606
Virginia Tax	Sales & Use	Office of Customer Services, P.O. Box 1115, Richmond, VA 23218
Wake County Assessor, NC	Personal Property	301 S. McDowell St. Suite 3800, Raleigh NC 27601
Washington Department of Revenue	Sales & Use	Treasury Management, P.O. Box 47464, Olympia, WA 98504
West Virginia State Tax Department	Sales & Use	1001 Lee St. E, Charleston, WV 25301
Will County, IL	Real Property	302 N. Chicago St., Joliet, IL 60432